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**From:**

**Sent:** [December 17, 2008]

**To:**

**Cc:**

**Subject:** 6320 start time for 5 day notice of lien filing

I believe that what starts the five-day period depends on whether we're talking about a lien against real property or a lien against personal property. IRC section 6323(f)(4) indicates that, with respect to real property, a notice of federal tax lien is not valid in some instances until it is "entered and recorded" in the public index described therein. This is reflected in proposed amendments to the regulations under section 6323. See 73 FR 20877-01, 2008-19 IRB 911 (April 17, 2008). By implication, because there is no indexing requirement for liens against personal property, the lien would be deemed "filed" under section 6323 (and, accordingly, under section 6320) on the date the IRS purports to file it, rather than on the date the local recorder records the lien.

I hope this resolves your question. If you would like to discuss this further, please feel free to call or e-mail me.